

ficers of the County government other than those now prescribed by the State government or otherwise by law.

4. To keep the control accounts of the County Government.

5. To prepare and submit to the County Commissioners an annual financial report setting forth in summary and, if requested in reasonable detail the financial condition and operation of the County government and such other reports as the County Commissioners may from time to time require of him.

6. To render such assistance to the Clerk to the County Commissioners in the preparation of the budget estimate as the Board of County Commissioners may require of him.

7. To make such investigation of the organization, activities, and methods of procedure of the several county departments and establishments as he may be called upon to make by the Board of County Commissioners.

If the Board of County Commissioners shall employ independent public accountants for the purpose of auditing and preparing reports for the County government as a whole or for any part thereof the County Accountant and Comptroller may adopt such reports as the reports required under the provisions of this act provided that the form and content of such reports in his opinion otherwise comply with the provisions of this act.

8. It shall be the duty of every officer and department receiving money for the County to issue a receipt to the person paying the same, showing the date, purpose and amount of every sum received, except that County tax bills marked paid shall be a sufficient compliance with this provision. A complete file of duplicate receipts shall constitute a valid and sufficient record of cash receipts of any county officer or department, and it shall be the duty of every officer or department disbursing money for the county to keep a record of the date, payee or contractor, the purpose and amount of every disbursement made. Where disbursements are made upon the order of the County Commissioners, a complete file of paid orders shall constitute a valid and sufficient record of disbursements, unless the County Accountant and Comptroller shall rule that a further record is necessary. The said Commissioners shall furnish such additional clerks and assistants for such time, and at such compensation as they may deem necessary, and all such clerks and assistants shall take the oath of office prescribed by the Constitution of this State and shall furnish a bond with such surety, in such form and in an amount to be determined by the County Commissioners, premium of which shall be levied for and paid out of County tax funds. In case the County Accountant and Comptroller,